

Dated 27th June 1952.

ORDER

**No. 24 (5)—52-II.** In exercise of the powers conferred by sub-section (5) of Section 5 of the Indian Income-tax Act, 1922 (XI of 1922) and in supersession of all the previous orders, I hereby direct that the Income-tax Officer mentioned in Column 1 of the Schedule appended below shall henceforth hold jurisdiction over all new assessee discovered in the course of the survey operations in the Special Survey Circle mentioned in column 2 in the said Schedule against his name. He will also hold jurisdiction over all cases that are transferred or that may hereafter be transferred to him under sub-Section (7A) of Section 5 of the Indian Income-tax Act, 1922 (XI of 1922).

SCHEDULE.

Name of the Income-tax Officer who holds charge of the Circle	Name of the new Income-tax Circle
Eri N. Subba Rao	Special Survey Circle, Bangalore.

Notification dated 27th June 1952.

**C. No. 24 (5)—52-III.** In exercise of the powers conferred by sub-section (5) of Section 5 of the Indian Income-tax Act, 1922 (XI of 1922) I hereby direct that the Income-tax Officer for the time being the Special Survey Circle mentioned in column 1 of the Schedule appended below shall have jurisdiction over the areas comprised in the territorial jurisdiction of the Income-tax Circles mentioned in Column 2 of the said Schedule and the said Income-tax Officer shall exercise the powers of an Income-tax Officer only over all new cases discovered in the course of survey operations in accordance with the directions contained in my order C. No. 24 (5)—52-II, dated 27th June 1952.

SCHEDULE.

Name of the Income-tax Circle	Name of the Income-tax Circles over which the Income-tax Officer, Special Survey Circle will have jurisdiction.
Special Survey Circle, Bangalore.	Bangalore Urban Circle, Bangalore Salary Circle, Bangalore Rural Circle, Tumkur Circle, Mysore Circle, Coorg Circle, Hassan Circle, Shimoga Circle, Davangere Circle, Kolar Circle.

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Notification dated 12th July 1952.

**No. C. 5—52-II.** In exercise of the powers conferred on him under sub-section (5) of Section 5 of the Indian Income-tax Act, 1922, (XI of 1922), the Commissioner of Income-tax for Mysore, Travancore-Cochin, Coorg and Fort Cochin that with effect from 5th July 1952 the following amendment shall be made in the Notification C. No. 5-Adm.—50-II, dated 19th July 1950 as amended by notifications of even numbers dated 16th November 1950 and 11th June 1951.—

Add the following as fresh entry under Cols. 3 and 4 against item 1, of the notification dated 11th June 1951 :—

Serial Number	Name of the Income-tax Circle	Designation of Income-tax Officer	Area or Jurisdiction
1	Bangalore Urban Circle.	(6) V Additional Income-tax Officer, Urban Circle, Bangalore.	1. All persons over whom jurisdiction has been and may hereafter be notified from time to time under sub-section (7A) of Section 5 of the Income-tax Act, 1922. 2. All persons, Association of persons, Charitable or religious Institutions resident within the Bangalore Corporation limits, who are not liable to Indian Income-tax but who apply for refunds of Income-tax, exemption, certificates, etc.

Notification dated 12th July 1952.

**No. C. 5—52-II.** In exercise of the powers conferred on him under sub-section (5) of Section 5 of the Indian Income-tax Act, 1922 (XI of 1922), the Commissioner of Income-tax for Mysore, Travancore-Cochin, Coorg and Fort Cochin hereby directs that with effect from the 24th November 1951 the following amendment shall be made in the Notification C. No. 5-Adm.—50-II, dated 19th July 1950 as amended by Notifications of even numbers dated 16th November 1950 and 11th June 1951.—

Add the following as fresh entry as (5) under Cols. 3 and 4 against item 1 of the notification dated 11th June 1951 :—

Serial Number	Name of the Income-tax Circle	Designation of Income-tax Officer	Area or Jurisdiction
1	Bangalore Urban Circle.	(5) IV Additional Income-tax Officer, Urban Circle, Bangalore.	All persons over whom jurisdiction has been and may hereafter be notified from time to time under sub-section (7A) of Section 5 of the Income-tax Act, 1922.

Notification dated 12th July 1952.

**No. C. 5—52-II.** In exercise of the powers conferred on him under sub-section (5) of Section 5 of the Indian Income-tax Act, 1922 (XI of 1922), the Commissioner of Income-tax for Mysore, Travancore-Cochin, Coorg and Fort Cochin hereby directs that with effect from 4th January 1952 the following amendment shall be made in the Notification No. C. 5-Adm.—50-II, dated 19th July 1950 as amended by Notifications of even numbers dated 11th June 1951 and 14th November 1951.—

(i) Substitute the following for item (2) under Cols. 3 against item 4 of the Notification dated 11th June 1951 as amended by notification dated 14th November 1951 :—

“(2) I Additional Income-tax Officer, Mysore.”

(ii) Add the following as fresh entry as item (3) under Columns 3 and 4 against item 4 of the notification dated 11th June 1951 as amended by notification dated 14th November 1951 :—

Serial Number	Name of the Income-tax Circle	Designation of Income-tax Officer	Area or Jurisdiction
1	Mysore Circle.	(3) II Additional Income-tax Officer, Mysore.	All persons over whom jurisdiction has been and may hereafter be notified from time to time under sub-section (7A) of Section 5 of the Income-tax Act, 1922.

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Notification dated 1st July 1952.

**No. C. 5—52-II.** In exercise of the powers conferred on him under sub-section (5) of Section 5 of the Indian Income-tax Act, 1922 (XI of 1922), the Commissioner of Income-tax for Mysore, Travancore-Cochin, Coorg and Fort Cochin, hereby directs that with effect from the date of this Notification the following partial modifications shall be made in the Notification No. C. 5-Adm.—50-II, dated 19th July 1950 as amended by the Notifications No. C. 5-Adm.—II, dated 16th November 1950, 11th June 1951, C. No. 5-Adm.—51-II, dated 20th June 1951 and No. C. 5—52-II dated 18th February 1952.—

Substitute the following for the existing entries against serial No. 2 :—

Sl. No.	Name of the Income-tax Circle	Designation of Income-tax Officer	Area or the Jurisdiction
1	Bangalore Urban Circle.	(1) Income-tax Officer, Bangalore Salary Circle.	1. All Salaried persons in the whole of Bangalore District including North and South Taluqs, whose Salaries are subject to deduction at source under section 18 of the Indian Income-tax Act, 1922, other than those assigned to Sl. No. 2 (2) below namely Additional Income-tax Officer.
2	Bangalore Salary Circle.	(2) Additional Income-tax Officer, Bangalore Salary Circle.	2. Cases of Non-resident refund applicants relating to income in a period prior to the “previous year” for the assessment for 1950-51. 3. All employees of the Methodist Missionary Society working within the limits of the Mysore State. 4. All Salary cases of employees of the Indian Union and the Mysore State in the whole of the Mysore State and all pensioners of the Indian Union and the State of Mysore residing within the Bangalore Corporation limits.”

S. H. G. NAYUDU,  
Commissioner.

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